



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## KIDNEY DIALYSIS MACHINES AND HEART PACEMAKERS SALES AND USE TAX EXEMPT

Issued: March 1, 1988

The Department of Revenue has ruled that kidney dialysis machines and heart pacemakers are extended the same tax treatment as "prosthetic devices" which are exempt from the retail sales tax and use tax under 82.08.0283 and 82.12.0277, respectively.

For purposes of these exemptions, "prosthetic devices" are artificial substitutes which physically replace missing parts of the human body. Materials which become ingredients or components of "prosthetic devices" are also exempt from the sales and use tax. Though they do not technically meet the definition of "prosthetic device", kidney dialysis machines and heart pacemakers substantially qualify to be accorded the same tax treatment.

Kidney dialysis machines are not technically "prosthetic devices" because of their physical size and inability to be physically incorporated into the human body as an organ. Nevertheless, a patient cannot survive without the use of the dialysis machine which performs the functions of missing kidneys. For these reasons, kidney dialysis machines are given the same tax exempt treatment as "prosthetic devices".

Pacemakers are usually implanted in the human body and serve as the automatic pulsatile stimulus of the heart. They serve as a replacement for a nerve function of the body formerly provided by destroyed nerve endings and, therefore, can be treated like tax exempt "prosthetic devices".

In authorizing this sale and use tax exempt treatment, the Department recognizes that kidney dialysis machines and heart pacemakers are unique medical devices because they do not merely assist or supplement functioning organs of the body. Rather,

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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1. These apparatus are permanently or continuously used by the patient for life substance.
2. They provide all, or substantially all, of the ongoing bodily function of dysfunctional body organs.
3. They would physically replace the dysfunctional organs if medical technology could accomplish this.

For a detailed discussion of the actual "prosthetic device" exemption, see 498.08.151 and 501.08.151.